

IN THE SPECIFICATION

Please amend the Title on page 1 as follows:

NONVOLATILE SEMICONDUCTOR ~~STORAGE~~ MEMORY DEVICE  
~~AND MANUFACTURING METHOD THEREOF~~

Please replace the paragraph at page 2, lines 12-18, with the following rewritten paragraph:

Next, the silicon substrate 1 is exposed in O<sub>2</sub> plasma, and the photo resist is eliminated. Further, the polycrystalline silicon film 3, the first silicon oxide film 2, and the silicon substrate 1 are etching-processed by using the second silicon oxide film 5 as a mask, and as shown in FIG. 5A, ~~trench~~ trenches 1a are formed in the silicon substrate 1.

Please replace the paragraph beginning at page 16, line 27, through page 17, line 8, with the following rewritten paragraph:

As shown in FIG. 4A, fourth silicon oxide films 7 are dug so as to be a cross-sectional V shape by using the silicon oxide films ~~9 and 10~~ 8 and 9 as mask materials, and concave portions 7a are formed. Here, the cross-sectional V-shape means that the cross-sectional surface area in the transverse direction becomes narrower from the opening portion to the bottom portion of the concave portion 7a, and the bottom portion may have a flat trapezoidal cross-sectional shape.

Please replace the paragraph at page 17, lines 9-17, with the following rewritten paragraph:

Next, the fifth silicon oxide film ~~[[9]]~~ 8 and the sixth silicon oxide film ~~[[10]]~~ 9 are peeled off by a hydrofluoric acid etchant. Next, after the device is immersed in a weak NHF<sub>4</sub>

solution, and the ONO (SiO<sub>2</sub>, SiN, SiO<sub>2</sub>) film 23 is formed by the low pressure CVD method and heat treatment is applied to the device in an oxide atmosphere. Next, as shown in FIG. 4B, a third polycrystalline silicon film 24 is formed by the low pressure CVD method.

Please replace the paragraph beginning at page 17, line 18, through page 18, line 2, with the following rewritten paragraph:

In accordance with the nonvolatile semiconductor storage device 110 structured in this way, an electrical short circuit between the control electrode 104(24) embedded in the concave portion 7a and the silicon substrate 1 can be suppressed. In this case, the capacity between the floating electrodes can be reduced over the case in which the concave portion 7a is not formed by 35%. This is because, due to the third polycrystalline silicon film 24 being embedded so as to hold the ONO film 23 into the concave portions 7a, a wraparound capacity from the lower portion between the floating electrodes can be reduced.